

SPANISH COVE PUBLIC UTILITY DISTRICT

NOTICE OF PUBLIC MEETING

Notice is hereby given to all interested members of the public that the Board of Directors of the captioned district will hold a public meeting at **102-A Spanish Cove Drive, Crosby, Harris County, Texas 77532.**

The meeting will be held at **7:30 p.m. on Tuesday, September 1, 2026**

The subject of the meeting is to consider and act on the following:

1. Approve minutes of meeting held on August 4, 2026
2. Public Comment
3. Tax assessor-collector's Report; status of tax collections; review invoices and authorize payment; status of delinquent taxes; authorize litigation as necessary; consider any taxpayer appeals; approve installment payment agreements, as necessary; authorize termination of water service as appropriate
4. Review Proposed Tax Rate for 2026; Resolution (1) Finding District to be Low Tax Rate, Developed, Developing, or Developed District in a Declared Disaster Area, (2) Calling Public Hearing on 2026 Tax Rate and (3) Authorizing Tax Assessor-Collector to Prepare and Publish Notice of the Public Hearing
5. Bookkeeper's report; review invoices and authorize payment of bills; review investment report and approve investment of District funds
6. Resolution Adopting Operating Budget for F.Y.E. 9/30/2027
7. Tax Code Section 26.18 filing
8. Audit Continuance Letter
9. Operator's report; review active connections and water accountability; status of operation, maintenance and repair of District facilities; consider customer appeals; approve termination of service on delinquent accounts; approve maintenance and repair work as proposed
10. Pending Business



A handwritten signature in blue ink that reads "Jennifer Seipel".

Jennifer B. Seipel, Attorney for the District

SPANISH COVE PUBLIC UTILITY DISTRICT

Compliance with Texas Government Code Section 551.043

Pursuant to Texas Government Code § 551.043(c), a physical copy of the proposed budget has been attached to this Notice of Public Meeting

Taxpayer Impact Statement

Below is a comparison of a property tax bill for a median-valued homestead property in the District for the current fiscal year to an estimate of a property tax bill for the same property for the upcoming fiscal year if the proposed budget is adopted.¹

Description	Tax Bill (\$)
Property tax bill for a median-valued homestead property in District for current fiscal year	\$1,513.84
Estimated property tax bill for the same median-valued homestead property in District for upcoming fiscal year if proposed budget is adopted	\$1,513.84

Taxing units such as the District adopt their tax rates under the authority of Chapter 49, Texas Water Code and are not governed by the no-new-revenue tax rate calculations set forth in Chapter 26, Texas Tax Code. Therefore, this Taxpayer Impact Statement does not provide a comparison of property tax bills for the current fiscal year to be a balanced budget funded at the no-new-revenue-tax rate as calculated under Chapter 26, Texas Tax Code.

¹While the legislation uses the term “median-valued,” such term does not appear in the sections of Texas Tax Code Chapter 26 that are applicable to taxing units such as the District. Laws applicable to the District require tax assessor-collector to calculate the tax rate using the “average taxable value” of homestead properties. (*Texas Water Code, Sections 49.23601, 49.23602(d) and 49.23603*). Therefore this notice calculates the property tax bill using such “average taxable value.”

Proposed Budget

Spanish Cove PUD - Fiscal Year 9/2027

	Nine Month Actuals 10/2025 - 6/2026	Twelve Months Annualized FYE 9/26	Approved 2026 Budget	Proposed 2027 Budget
Revenues				
14101 · Water -Customer Service Revenue	29,532	39,382	35,260	40,560
14102 · Surface Water	17,082	24,082	25,830	24,800
14105 · Connection Fees	3,150	3,150	0	0
14301 · Maintenance Tax Collections	155,000	179,914	179,914	175,450
14702 · Penalties & Interest	121	121	2,080	2,080
14802 · Interest Earned on Temp. Invest	19,195	28,793	27,205	16,800
15801 · Miscellaneous Income	18,350	0	0	0
Total Revenues	\$242,430	\$275,441	\$270,288	\$259,690
Expenditures				
16101 · Billing Service Fees - Water	17,591	23,455	23,430	24,160
16105 · Maintenance & Repairs - Water	40,519	54,025	45,110	45,350
16107 · Chemicals - Water	2,203	4,203	5,490	4,330
16108 · Laboratory Expense - Water	0	300	3,140	300
16110 · Utilities - Water	8,588	11,450	13,450	11,790
16112 · Disconnect Expense	350	350	120	360
16114 · Telephone Expense - Water	0	0	260	260
16116 · Permit Expense - Water	200	200	210	210
16117 · TCEQ Regulatory Expense - Water	43	43	265	190
16118 · Surface Water Fee	16,221	24,332	18,470	25,060
16501 · Tap Connection Expense	2,650	2,650	3,550	2,730
16602 · Landscape Maintenance	968	1,584	1,130	1,630
16703 · Legal Fees	27,960	37,280	33,000	38,400
16705 · Auditing Fees	13,500	13,500	13,500	13,500
16706 · Engineering Fees	14,694	14,694	25,000	5,000
16709 · Election Expense	14,468	14,468	5,000	10,000
16711 · Legal Notices & Other Publ.	152	152	50	160
16712 · Bookkeeping Fees	30,823	41,097	40,000	45,210
16714 · Printing & Office Supplies	643	857	1,050	880
16715 · Filing Fees	38	38	0	40

Proposed Budget

Spanish Cove PUD - Fiscal Year 9/2027

	Nine Month Actuals 10/2025 - 6/2026	Twelve Months Annualized FYE 9/26	Approved 2026 Budget	Proposed 2027 Budget
16716 · Delivery Expense	758	1,010	690	1,040
16717 · Postage	63	84	90	90
16718 · Insurance & Surety Bond	8,722	8,722	8,320	9,160
16721 · Meeting Expense	855	1,045	1,490	1,080
16722 · Bank Charges	380	400	150	820
16723 · Travel Expense	145	145	180	150
16724 · Document Conversion	0	0	1,800	0
16727 · Consumer Confidence Report	675	675	770	770
16728 · Record Storage Fees	2,065	2,754	820	2,840
16731 · Meeting Space Rental	450	600	600	600
17101 · Payroll Expenses	9,503	10,608	12,600	12,600
17102 · Payroll Administration	150	300	0	300
17103 · Payroll Tax Expense	727	811	965	1,010
Total Expenditures	\$216,104	\$271,833	\$260,700	\$260,020
Other Revenues				
14400 · Allocated Operating Reserves	0	0	265,412	275,330
Total Other Revenues	\$0	\$0	\$265,412	\$275,330
Capital Outlay				
16590 · Capital Outlay	87,831	87,831	275,000	275,000
Total Capital Outlay	\$87,831	\$87,831	\$275,000	\$275,000
Net Excess Revenues <Expenditures>	(\$61,504)	(\$84,222)	\$0	\$0